



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0935-98255867

**53 Valley County**

**0935 Opheim K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Connie Miller **Phone #:** (406) 762-3213

(Signature)

(Date)

**Chair, Board of Trustees:** Alice Redfield

(Signature)

(Date)

**County Superintendant** Lynne Nyquist

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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**0935 Opheim K-12 Schools**

## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
192	Beck Memorial Scholarship	LOCAL	053093508093	
193	Fit Kids Club Grant	LOCAL	053093515162	
325	Title I, Part A, Improving Basic Programs	FEDERAL	05309353115	84.010A
326	Title I, Part A, Improving Basic Programs	FEDERAL	05309353116	84.010A
327	Advancing Agriculture Education Program	STATE	05309351415	NA
366	State OTO Capital Invest & Deferred Maintenance	STATE	053093507084	state
395	Vo Ed All Career & Tech Ed Programs	STATE	053093515161	State
455	Vo Ed Carl Perkins Basic Grant	FEDERAL	05309358116	84.048A
465	Title I, Part A, Improving Basic Programs	FEDERAL	05309351112	84.010A
614	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141063	84.358A
615	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A151063	84.358A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	210,445.75	48,252.72	207,257.72	6,333.58
02	Taxes Receivable - Real and Personal (120-149)	3,809.46	333.21	3.09	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				36.15
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	44,583.73			5,053.78
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	258,838.94	48,585.93	207,260.81	11,423.51
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	3,809.46	333.21	3.09	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)	44,583.73			5,053.78
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	210,445.75	48,252.72	207,257.72	6,369.73
52	<b>TOTAL FUND BALANCE/EQUITY</b>	255,029.48	48,252.72	207,257.72	11,423.51
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	258,838.94	48,585.93	207,260.81	11,423.51

# Trustees' Financial Summary

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**53 Valley County**

**0935 Opheim K-12 Schools**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		25,815.36	32,048.44	4,886.97
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		2,698.50	1,790.14	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		28,513.86	33,838.58	4,886.97
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		28,513.86	33,838.58	4,886.97
52	<b>TOTAL FUND BALANCE/EQUITY</b>		28,513.86	33,838.58	4,886.97
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		28,513.86	33,838.58	4,886.97

# Trustees' Financial Summary

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**0935 Opheim K-12 Schools**

## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	3,120.56			7,600.75
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	626.12			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	3,746.68			7,600.75
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	3,746.68			7,600.75
52	<b>TOTAL FUND BALANCE/EQUITY</b>	3,746.68			7,600.75
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	3,746.68			7,600.75

# Trustees' Financial Summary

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**0935 Opheim K-12 Schools**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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0935 Opheim K-12 Schools

## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,649.67	21,088.99		
02	Taxes Receivable - Real and Personal (120-149)	90.52			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	17,740.19	21,088.99		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	663.75			
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>	663.75			
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	90.52			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	16,985.92	21,088.99		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	16,985.92	21,088.99		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,740.19	21,088.99		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	19,031.06			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	19,031.06			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	19,031.06			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	19,031.06			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	19,031.06			



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)			42,485.98	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			42,485.98	
<b>DEFERRED OUTFLOWS</b>				
21 Deferred Outflows (501)				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
<b>DEFERRED INFLOWS</b>				
36 Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			42,485.98	
52 TOTAL FUND BALANCE/EQUITY			42,485.98	
53 TOTAL LIABILITIES AND FUND BALANCE			42,485.98	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	10,622.14			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	10,622.14			
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	10,622.14			
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	10,622.14			
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	10,622.14			



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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0935 Opheim K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	408,010.85	420,156.51
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	5,174.22	3,584.38
	1190 Penalties and Interest on Taxes	512.56	496.24
	1320 Tuition from Schl Dists Within State	8,316.00	6,105.00
	1510 Interest Earnings	246.42	672.03
	1900 Other Revenue from Local Sources	3,562.84	1,869.69
	1910 Rentals	330.00	645.00
	3110 Direct State Aid	318,716.81	325,137.08
	3111 Quality Educator	31,311.31	34,243.00
	3112 At Risk Student	158.60	134.81
	3113 Indian Education For All	1,040.40	960.48
	3115 State Spec Ed Allowable Cost Pymt to Districts	15,039.25	15,931.05
	3116 Data For Achievement	765.00	920.00
	3118 Natural Resource Development	2,271.23	3,650.18
	3120 State Guaranteed Tax Base Aid	14,523.61	13,744.89
	3444 State School Block Grant	111,258.10	111,258.10
	3446 SB96 Block Grant Reimbursement	6,640.79	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>927,877.99</b>	<b>939,508.44</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	3,015.00
			2XX	Personal Services - Employee Benefits	0.00	16.98
			6XX	Supplies and Materials	894.79	38.78
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	276,708.87	273,460.09
			2XX	Personal Services - Employee Benefits	53,795.03	58,800.73
			3XX	Purchased Professional and Technical Services	518.90	3,802.75
			4XX	Purchased Property Services	1,491.00	1,099.00
			5XX	Other Purchased Services	3,243.93	1,705.60
			6XX	Supplies and Materials	21,709.25	12,314.57
			8XX	Other Expenditures	100.00	100.00
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	5,296.44	5,300.62
			2XX	Personal Services - Employee Benefits	1,501.83	29.85

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0935 Opheim K-12 Schools

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	166.00	0.00
			5XX Other Purchased Services	131.20	340.75
			6XX Supplies and Materials	574.62	238.41
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	1,971.76	0.00
			5XX Other Purchased Services	2,723.99	1,263.78
			6XX Supplies and Materials	48.97	61.94
		<b>222X Educational Media Services</b>			
			1XX Personal Services - Salaries	26,162.60	27,438.76
			2XX Personal Services - Employee Benefits	3,411.04	4,574.27
			3XX Purchased Professional and Technical Services	1,705.97	1,831.65
			4XX Purchased Property Services	475.00	475.00
			6XX Supplies and Materials	2,649.46	4,505.72
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	57,885.97	64,812.56
			2XX Personal Services - Employee Benefits	27,328.87	26,289.27
			3XX Purchased Professional and Technical Services	24,983.53	9,260.42
			4XX Purchased Property Services	690.50	475.00
			5XX Other Purchased Services	16,070.28	20,350.07
			6XX Supplies and Materials	1,561.47	1,470.51
			810 Dues and Fees	5,328.00	2,402.00
			820 Judgments Against the School District	0.00	500.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	30,811.20	31,450.56
			2XX Personal Services - Employee Benefits	6,186.35	7,003.72
			3XX Purchased Professional and Technical Services	13,350.00	11,525.00
			5XX Other Purchased Services	963.02	1,769.45
			6XX Supplies and Materials	2,938.73	3,063.65
			810 Dues and Fees	99.00	249.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	45,387.21	46,647.28
			2XX Personal Services - Employee Benefits	10,022.40	11,224.73
			3XX Purchased Professional and Technical Services	4,612.56	4,589.14
			4XX Purchased Property Services	58,561.96	64,024.74
			5XX Other Purchased Services	17,652.81	19,337.44
			6XX Supplies and Materials	26,932.19	20,216.90
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	6,069.03	10,272.06
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	21,387.84	15,437.52
			2XX Personal Services - Employee Benefits	734.29	1,608.92



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			3XX Purchased Professional and Technical Services	2,795.10	0.00
			5XX Other Purchased Services	372.19	0.00
			6XX Supplies and Materials	189.74	356.36
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	270.00	0.00
			5XX Other Purchased Services	169.80	237.31
		<b>23XX Support Services - General Administration</b>			
			5XX Other Purchased Services	89.36	229.46
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	1,132.88	961.01
<b>365</b>	<b>Indian Education for All - OTO &amp; Ongoing</b>				
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	2,788.00	2,728.00
<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	32,426.43	27,865.14
			2XX Personal Services - Employee Benefits	4,013.73	2,872.32
			3XX Purchased Professional and Technical Services	163.14	170.70
			4XX Purchased Property Services	45.00	45.00
			6XX Supplies and Materials	5,416.89	1,639.14
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	183.54	0.00
<b>420</b>	<b>Title I, Part A, Improving Basic Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	8,582.00
			2XX Personal Services - Employee Benefits	0.00	48.33
			6XX Supplies and Materials	327.22	184.46
		<b>221X Improvement of Instruction Services</b>			
			5XX Other Purchased Services	505.52	0.00
<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	520.00	440.00
			2XX Personal Services - Employee Benefits	29.84	15.06
			6XX Supplies and Materials	924.90	598.61
		<b>34XX Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	6,630.00	6,795.75
			2XX Personal Services - Employee Benefits	35.72	34.30
			5XX Other Purchased Services	1,183.56	977.77
			6XX Supplies and Materials	552.98	181.75
			810 Dues and Fees	885.00	885.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>720 School Sponsored Athletics</b>					
	<b>27XX Student Transportation Services</b>					
			1XX Personal Services - Salaries	2,200.00	760.00	
			2XX Personal Services - Employee Benefits	92.08	52.88	
			6XX Supplies and Materials	2,560.14	2,288.30	
	<b>35XX Extracurricular - Athletics</b>					
			1XX Personal Services - Salaries	22,338.00	18,102.14	
			2XX Personal Services - Employee Benefits	97.61	116.97	
			3XX Purchased Professional and Technical Services	4,233.50	1,924.00	
			5XX Other Purchased Services	851.04	462.42	
			6XX Supplies and Materials	2,969.98	304.91	
			810 Dues and Fees	1,000.00	1,250.00	
	<b>910 Food Services</b>					
	<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	34,331.22	39,704.04	
			2XX Personal Services - Employee Benefits	9,485.82	10,724.27	
			5XX Other Purchased Services	428.93	326.52	
			6XX Supplies and Materials	460.71	21.43	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>927,537.43</u>	<u>906,279.54</u>	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						220,254.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						939,508.44	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						906,279.54	(3)
Increase/Decrease of Reserve for Inventories							
This Year	44,583.73	Less Last Year	43,037.88	(4a)	1,545.85		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						1,545.85	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						255,029.48	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	38,374.77	36,760.55
	1190 Penalties and Interest on Taxes	48.76	44.10
	1510 Interest Earnings	65.80	191.31
	1900 Other Revenue from Local Sources	2,713.45	2,398.80
	2220 County On-Schedule Trans Reimb	29,698.96	17,551.72
	3210 State On-Schedule Trans Reimb	29,698.96	17,551.72
	3444 State School Block Grant	3,884.99	3,884.99
	3446 SB96 Block Grant Reimbursement	642.71	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		105,128.40	78,383.19

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	13,999.72	14,760.75
			2XX	Personal Services - Employee Benefits	5,919.36	6,564.20
			5XX	Other Purchased Services	32.00	0.00
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	7,702.80	7,833.95
			2XX	Personal Services - Employee Benefits	1,546.58	1,779.43
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	40,130.07	28,507.38
			2XX	Personal Services - Employee Benefits	1,950.50	1,531.49
			3XX	Purchased Professional and Technical Services	2,194.03	569.18
			4XX	Purchased Property Services	6,117.37	8,836.88
			5XX	Other Purchased Services	3,647.38	8,995.04
			6XX	Supplies and Materials	13,882.45	6,225.43
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				97,122.26	85,603.73	



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						55,473.26 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						78,383.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						85,603.73 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						48,252.72 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	730.67	16.05
	1190 Penalties and Interest on Taxes	37.84	3.04
	1510 Interest Earnings	365.51	762.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>1,134.02</u>	<u>781.69</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
	7XX Property and Equipment Acquisition			118,025.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>118,025.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	206,476.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	781.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	207,257.72	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.88	21.86
	1611 National School Lunch Program	6,797.25	7,960.05
	1612 School Breakfast Program	631.75	1,121.10
	1632 Daily Adult Sales	1,350.75	717.25
	1900 Other Revenue from Local Sources	8.34	0.00
	3220 State Food Services Match	73.49	36.15
	4550 Federal Child Nutrition	5,407.42	7,333.58
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>14,277.88</b>	<b>17,189.99</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	2,781.81	0.00
			3XX Purchased Professional and Technical Services	141.43	85.00
			5XX Other Purchased Services	100.00	436.38
			6XX Supplies and Materials	10,411.55	14,543.64
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>13,434.79</b>	<b>15,065.02</b>

### Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					9,568.42 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17,189.99 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					15,065.02 (3)
Increase/Decrease of Reserve for Inventories					
This Year	5,053.78	Less Last Year	5,323.66	(4a)	-269.88
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					-269.88 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					11,423.51 (5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	34.87	74.04
	1900 Other Revenue from Local Sources	0.00	29.29
	2240 County Retirement Distribution	86,938.11	97,735.47
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>86,972.98</b>	<b>97,838.80</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	499.59	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	45,279.64	45,706.92	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	918.51	878.30	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	3,958.42	6,751.99	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	11,653.73	12,467.71	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	5,562.28	5,534.44	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,124.56	6,920.68	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	5,253.78	3,284.99	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,313.44	2,485.70	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	5,303.28	4,309.57	
	710	School Sponsored Extracurricular Activities				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	42.64	34.76	
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,111.86	1,126.08	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	180.40	60.04	
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	3,412.33	2,761.78	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	5,655.47	5,966.92	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				97,770.34	98,789.47	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					29,464.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					97,838.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					98,789.47	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,513.86	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
192	Beck Memorial Scholarship	
	1510 Interest Earnings	85.56
193	Fit Kids Club Grant	
	1920 Contributions/Donations from Private Sources	1,000.00
325	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	83.62
326	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	7,279.03
395	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	792.00
455	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	365.00
615	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	10,925.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>20,530.26</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
192	Beck Memorial Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
		8XX Other Expenditures			500.00
		<b>192 Subtotal</b>			<b>500.00</b>
325	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			70.21
		2XX Personal Services - Employee Benefits			13.41
		<b>325 Subtotal</b>			<b>83.62</b>
326	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX Personal Services - Salaries			6,227.93
		2XX Personal Services - Employee Benefits			1,051.10
		<b>326 Subtotal</b>			<b>7,279.03</b>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
327	Advancing Agriculture Education Program				
	327 State - Advancing Agriculture Education				
		1XXX	Instruction		
			6XX Supplies and Materials		1,500.00
			<b>327 Subtotal</b>		1,500.00
366	State OTO Capital Invest & Deferred Maintenance				
	366 OTO Capital Invest & Deferred Maintenance				
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		796.00
			<b>366 Subtotal</b>		796.00
395	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction		
			6XX Supplies and Materials		792.00
			<b>395 Subtotal</b>		792.00
455	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX	Instruction		
			5XX Other Purchased Services		329.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		36.00
			<b>455 Subtotal</b>		365.00
615	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		550.00
			6XX Supplies and Materials		8,708.35
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		616.70
		222X	Educational Media Services		
			6XX Supplies and Materials		575.00
		23XX	Support Services - General Administration		
			3XX Purchased Professional and Technical Services		475.00
			<b>615 Subtotal</b>		10,925.05
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					22,240.70



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					35,549.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,530.26 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					22,240.70 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					33,838.58 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
192 Beck Memorial Scholarship	85.56	500.00	-414.44
193 Fit Kids Club Grant	1,000.00	0.00	1,000.00
325 Title I, Part A, Improving Basic Programs	83.62	83.62	0.00
326 Title I, Part A, Improving Basic Programs	7,279.03	7,279.03	0.00
327 Advancing Agriculture Education Program	0.00	1,500.00	-1,500.00
366 State OTO Capital Invest & Deferred Maintenance	0.00	796.00	-796.00
395 Vo Ed All Career & Tech Ed Programs	792.00	792.00	0.00
455 Vo Ed Carl Perkins Basic Grant	365.00	365.00	0.00
615 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	10,925.05	10,925.05	0.00
<b>Total</b>	<b>20,530.26</b>	<b>22,240.70</b>	<b>-1,710.44</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	7.80	17.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>7.80</u>	<u>17.97</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					4,869.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					17.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,886.97 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	0.00	900.00
	1510 Interest Earnings	3.76	10.76
	3260 State Driver's Education Reimbursement	0.00	626.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3.76	1,536.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		26XX	Operation and Maintenance of Plant Services			
			6XX	Supplies and Materials	0.00	175.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	175.48

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			2,385.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			1,536.88 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			175.48 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			3,746.68 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.14	27.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>12.14</u>	<u>27.95</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					7,572.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27.95 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,600.75 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	10,070.52	10,020.92
	1190 Penalties and Interest on Taxes	12.68	11.84
	1510 Interest Earnings	36.37	50.49
	1900 Other Revenue from Local Sources	83.24	83.37
	3281 State Technology Aid	726.93	721.44
	5200 Sale or Compensation for Loss of Assets	0.00	356.92
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>10,929.74</u>	<u>11,244.98</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			3XX Purchased Professional and Technical Services	1,361.25	2,137.50
			6XX Supplies and Materials	16,058.07	0.00
		<b>222X Educational Media Services</b>			
			3XX Purchased Professional and Technical Services	3,825.00	3,870.00
			6XX Supplies and Materials	715.00	0.00
		<b>23XX Support Services - General Administration</b>			
			3XX Purchased Professional and Technical Services	720.00	0.00
			6XX Supplies and Materials	525.00	0.00
		<b>25XX Support Services - Business</b>			
			3XX Purchased Professional and Technical Services	90.00	67.50
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			6XX Supplies and Materials	<u>1,189.97</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>24,484.29</u>	<u>6,075.00</u>



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					11,815.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					11,244.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,075.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					16,985.92	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	43.74	55.12
	3445 State Combined Fund School Block Grant	13,958.90	13,958.90
	3447 SB96 Combined Block Grant Reimbursement	1,035.02	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>15,037.66</b>	<b>14,014.02</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	288.68	0.00
		26XX	Operation and Maintenance of Plant Services			
			4XX	Purchased Property Services	43,378.44	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,667.12	0.00	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					7,074.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,014.02 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,088.99 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	13.28	60.45
	1910 Rentals	5,700.00	5,700.00
	5200 Sale or Compensation for Loss of Assets	52,892.70	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>58,605.98</b>	<b>5,760.45</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	53,236.62	315.45
			6XX Supplies and Materials	474.72	783.44
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	6,814.03	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>60,525.37</b>	<b>1,098.89</b>

#### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	14,369.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,760.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,098.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,031.06	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	42,768.56	38,713.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>42,768.56</u>	<u>38,713.98</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	41,594.64	28,652.69
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>41,594.64</u>	<u>28,652.69</u>

#### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	32,424.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,713.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	28,652.69	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	42,485.98	(5)

# Trustees' Financial Summary

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## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	17,636.00	10,520.80
XX	39X	1XXX	112 Certified Teacher Staff Salaries	30,078.16	24,445.14
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	303,867.16	293,975.04
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	4,535.73	4,428.92
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	365.06	462.25
XX	XXX	26XX	41X Energy Utility Services	42,530.63	41,992.76
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	6,069.03	10,272.06
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	6,814.03	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	5,745.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	5,745.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	1,915.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	8,273.66
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	18,601.12
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	15,437.52	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,608.92	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	356.36	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	237.31	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	961.01	0.00	0.00	0.00	0.00
<b>Totals</b>			18,601.12	0.00	0.00	0.00	0.00

18,601.12

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land Improvements	60,374.03	0.00	10,272.06	0.00	70,646.09
Buildings	1,527,062.09	0.00	0.00	0.00	1,527,062.09
Machinery and Equipment	496,526.63	0.00	0.00	0.00	496,526.63
Totals at Historical Cost	2,083,962.75	0.00	10,272.06	0.00	2,094,234.81
<b>Depreciation</b>					
Improvement Accum	30,293.00	0.00	3,025.00	0.00	33,318.00
Building Accum	1,013,489.00	0.00	43,710.00	0.00	1,057,199.00
Machinery and Equipment Accum	247,846.00	0.00	48,164.00	0.00	296,010.00
Total Accumulated Depreciation	1,291,628.00	0.00	94,899.00	0.00	1,386,527.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	792,334.75	0.00	-84,626.94	0.00	707,707.81

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	1,195.00	0.00	0.00
General Administration (23XX)	2,035.00	0.00	0.00
Transportation (27XX)	44,934.00	0.00	0.00
Unallocated	46,735.00	0.00	0.00
Total Depreciation for FY2016	94,899.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	51,960.23	0.00	0.00	6,582.23	45,378.00	0.00	45,378.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	51,960.23	0.00	0.00	6,582.23	45,378.00	0.00	45,378.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	145,960.32	22,062.70	0.00	168,023.02
Net Pension - TRS	531,008.00	17,563.00	0.00	548,571.00